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Oct 14 2026

SC Court of Appeals

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Honorable Samuel L. Johnson, Administrative Law Judge

Administrative Law Court Case No. 25-ALJ-17-0359-CC

Administrative Law Court Case No. 25-ALJ-17-0284-CC

Appellate Case No. 2026-001885

Hugh Chapman,.....Appellant,

v.

South Carolina Department of Revenue,.....Respondent.

**MOTION FOR EXTENSION OF TIME TO FILE RESPONDENT'S
INITIAL BRIEF**

Patricia D. Breen (S.C. Bar No.: 15999)
South Carolina Department of Revenue
300A Outlet Pointe Boulevard
Columbia, SC 29210
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Attorney for Respondent

Columbia, South Carolina
October 14, 2026

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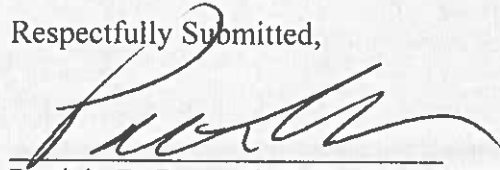
Pursuant to Rules 208, 240, and 263 of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue ("the Department") requests a thirty-day extension of time to file its Initial Brief and Designation of Matter in the above-captioned case. This is the first request for an extension of this deadline.

Counsel respectfully requests this extension due to scheduling deadlines and other case demands at this time. Respondent's Initial Brief is currently due on November 4, 2026.¹ Therefore,

¹ Appellant filed his initial brief via hand-delivery to the Clerk of Court on October 5, 2026, and served Respondent via U.S. mail. Although Appellant's initial brief was filed beyond the time prescribed, the appeal has not been dismissed in accordance with Rule 208(a)(4).

Respondent South Carolina Department of Revenue respectfully moves this Court for a thirty-day extension of time to file its Initial Brief and Designation of Matter until December 4, 2026.

Respectfully Submitted,



Patricia D. Breen (S.C. Bar No.: 15999)
South Carolina Department of Revenue
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300A Outlet Pointe Boulevard
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Phone: 803-898-3849
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Hugh Chapman,.....Appellant,

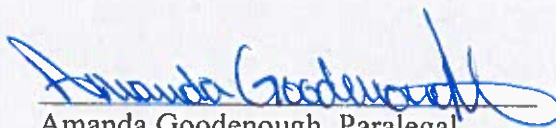
v.

South Carolina Department of Revenue,.....Respondent.

PROOF OF SERVICE

I hereby certify that I have served Motion for Extension of Time to File Respondent's Initial Brief by depositing a copy of them in the United States Mail, postage prepaid, as well as via electronic mail, on October 14, 2026, addressed to the Appellant's attorneys of record, at the addresses provided in the Attorney Information System as noted below:

Mr. Frank W. Cureton
Haynesworth Sinkler Boyd, PA
Post Office Box 11889
Columbia, SC 29211-1889
Email: fcureton@hsblawfirm.com


Amanda Goodenough, Paralegal
South Carolina Department of Revenue

Columbia, South Carolina
October 14, 2026

Amanda Goodenough

From: Amanda Goodenough
Sent: Wednesday, October 14, 2026 3:31 PM
To: fcureton@hsblawfirm.com
Cc: Patricia Breen
Subject: Hugh Chapman v. South Carolina Department of Revenue / Appellate Case No.: 2026-001885
Attachments: 2026.10.14 Mtn for Extension of Time to File Initial Brief.pdf

Good Afternoon,

Please see the attached Motion for Extension of Time to File Respondent's Initial Brief, which we intend to file with the Court in short order in the above-mentioned matter. A hard copy is to follow via US mail.

If you have any questions or need anything further from our office, please feel free to contact me.

Thank you and have a great day!

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**SOUTH CAROLINA
DEPARTMENT OF REVENUE**

Office of General Counsel

Visit our website at dor.sc.gov

300A Outlet Pointe Blvd.
Columbia, SC 29210

VIA U.S. MAIL & EMAIL

The Honorable Jenny Abbott Kitchings
South Carolina Court of Appeals
Clerk of Court
1220 Senate Street
Columbia, SC 29201
Email: ctappfilings@sccourts.org

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SC Court of Appeals

October 14, 2026

**Re: Hugh Chapman vs. South Carolina Department of Revenue
Appellate Case No.: 2026-001885**

Dear Ms. Kitchings:

Attached please find **Motion for Extension of Time to File Respondent's Initial Brief**, along with a Proof of Service in the above-referenced matter.

By copy of this letter, the Department is serving all counsel of record with the same.

If the Court has any questions or needs any further information from my office, please do not hesitate to contact me at 803-898-3849 or send me an email at Patricia.Breen@dor.sc.gov. If I am not available, you can reach my paralegal, Amanda Goodenough, at 803.898.5189 or Amanda.Goodenough@dor.sc.gov.

Sincerely,

s/Patricia D. Breen

Patricia D. Breen

South Carolina Department of Revenue
Associate Counsel

PDB/ajg

Enclosure(s)

c: Frank W. Cureton (via email @ fcureton@hsblawfirm.com)